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## SUBSTITUTE ABSTRACT (June 30, 2003)

There is provided a semiconductor device including a substrate, a device isolation insulating film formed on the substrate, a gate electrode formed on the substrate, a gate wiring layer formed in the device isolation insulating film and connected to the gate electrode, source and drain electrodes arranged on the substrate to face each other via the gate electrode, and an insulating film covering bottom and side surfaces of each of the gate electrode and the gate wiring layer, wherein the gate, source and drain electrodes and gate wiring layer have upper surface levels equal to or lower than that of the device isolation insulating film.

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